

schools and academies in any county of the State, until the said county shall have paid all the taxes which may have been due the State for more than twelve months. But the whole or such part as may be necessary of said funds, shall be applied toward the payment of such State taxes due as aforesaid and payable by the county in which such schools or academies are located.

6th. That no letters testamentary, or of administration shall be granted in any of the counties, Howard District or the city of Baltimore, until the executor or administrator applying for such letters, shall have paid or secured to be paid the taxes due by the deceased estate, and those which shall have been due by himself, for more than twelve months next preceding the time of his applying.

7th. That all administrators, executors, trustees and sheriffs be required to retain the State taxes due by the heirs, devisees, legatees, distributees and creditors out of any funds payable to them respectively, and shall be allowed credit in their several accounts for the payment over to the Treasurer of the State, of such sums, provided such taxes shall have been due for more than twelve months, and provided also, that such administrators, executors, trustees and sheriffs and the said heirs, devisees, legatees, distributees and creditors, respectively, shall be residents of the same county, and such persons so paying over shall be allowed a commission of three per cent of the amount paid.

8th. That no real estate shall be divided by sale or partition, until all the State taxes due thereon, and all the taxes which may have been due for more than twelve months by the parties entitled to any portion thereof shall have been paid.

9th. That after the 1st day of August 1845, no tobacco inspector, in any State warehouse, shall inspect and deliver out of the warehouse, any hogshead or box of tobacco from any county in which there shall be no collector of State taxes, until the owner thereof shall give satisfactory evidence that he has paid or satisfied in such way as may be provided by law, all taxes which may have been due by him for more than twelve months.

That all persons who shall pay their taxes within three months of the time at which they become due, shall have remitted the commission of ten per cent. now allowed the collector; that all persons paying within six months shall have remitted one half of said commission, and all persons not paying within twelve months shall pay five per cent. in addition to the commission now allowed the collector.

Which was twice read,

On the question being put,

"Will the House adopt said preamble and order?"

It was resolved in the affirmative,

On motion of Mr. Lankford,

The yeas and nays were ordered and appeared as follows :

AFFIRMATIVE.

Messrs.

Potter, S. pro.tem. Tall

Keene

Springer
Graves